



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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August 18, 2012

Curtis Skouby,
Director of Public Utilities
1640 S. Kingshighway Blvd.
St. Louis, MO 63110-2285

RE: Payroll Distribution Review (Project #2012-54)

Dear Mr. Skouby:

We have conducted a payroll distribution review of the Water Division (Department #415) for the pay period ending June 16, 2012. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on July 26, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams; Payroll Manager, Office of the Comptroller